Superior Court of California, County of San Luis Obispo
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (2,925,707)	$ 2,909,066	-	-	-	-	$ 36,699	$ 20,058	$ 1,926
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 15,000	-	-	-	-	-	-	$ 15,000	$ 15,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (270,515)	$ (270,515)	$ (198,702)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 3,715	-	-	-	-	-	-	$ 3,715	$ 3,715
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 4,368,110	-	-	-	-	-	$ 3,402,906	$ 7,771,016	$ 9,421,303
Total Cash and Cash Equivalents	$ 1,461,118	$ 2,909,066	-	-	-	-	$ 3,169,090	$ 7,539,274	$ 9,243,242
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 651	$ 22,786	-	-	-	-	-	$ 23,436	$ 30,515
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	-	-	-	-	-	-	-	-	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 97,880	-	-	-	-	-	-	$ 97,880	$ 96,632
Due From Other Governments	$ 4,766	$ 50,089	-	-	-	-	-	$ 54,856	$ 101,770
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 590,690	$ 34,567	$ 98,245	-	-	-	-	$ 723,502	$ 659,847
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 1,775	-	-	-	-	-	-	$ 1,775	$ 1,797
Total Receivables	$ 695,762	$ 107,442	$ 98,245	-	-	-	-	$ 901,449	$ 890,560
Prepaid Expenses - General	-	-	-	-	-	-	-	-	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 2,156,881	$ 3,016,508	$ 98,245	-	-	-	$ 3,169,090	$ 8,440,723	$ 10,133,802

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 166,564	$ 30,909	-	-	-	-	-	$ 197,473	$ 165,369
Accounts Payable - General	-	-	-	-	-	-	-	-	$ 1,263
Due to Other Funds	-	$ 22,786	$ 75,095	-	-	-	$ 1,775	$ 99,655	$ 98,429
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 278,334	$ 30,381	-	-	-	-	-	$ 308,715	$ 294,360
TC145 Liability	-	-	-	-	-	-	$ 228,114	$ 228,114	$ 269,146
Due to Other Governments	$ 22,203	$ 204,257	$ 23,150	-	-	-	-	$ 249,609	$ 205,714
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 736	$ 736	$ 851
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 467,101	$ 288,333	$ 98,245	-	-	-	$ 230,625	$ 1,084,304	$ 1,035,132
Civil	-	-	-	-	-	-	$ 2,067,697	$ 2,067,697	$ 4,415,313
Criminal	-	-	-	-	-	-	$ 667,174	$ 667,174	$ 400,429
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 188,762	$ 188,762	$ 242,985
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 2,923,633	$ 2,923,633	$ 5,058,727
Accrued Payroll	$ 522,605	-	-	-	-	-	-	$ 522,605	$ 438,041
Benefits Payable	$ 162,547	-	-	-	-	-	-	$ 162,547	$ 128,831
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	$ 65
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 685,152	-	-	-	-	-	-	$ 685,152	$ 566,937
Revenue Collected in Advance	$ 174,566	$ 79,344	-	-	-	-	-	$ 253,910	$ 363,735
Liabilities For Deposits	$ 40,037	$ 173	-	-	-	-	$ 14,831	$ 55,041	$ 45,419
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	$ 7,042
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 214,604	$ 79,516	-	-	-	-	$ 14,831	$ 308,951	$ 416,196
Total Liabilities	$ 1,366,856	$ 367,849	$ 98,245	-	-	-	$ 3,169,090	$ 5,002,040	$ 7,076,992
Total Fund Balance	$ 790,024	$ 2,648,659	-	-	-	-	-	$ 3,438,683	$ 3,056,810
Total Liabilities and Fund Balance	$ 2,156,881	$ 3,016,508	$ 98,245	-	-	-	$ 3,169,090	$ 8,440,723	$ 10,133,802

Superior Court of California, County of San Luis Obispo
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 19,697,967	$ 105,828	-	-	-	-	-	$ 19,803,795	$ 19,495,236	$ 19,004,163	$ 18,678,587
Improvement and Modernization Fund	$ 35,714	-	-	-	-	-	-	$ 35,714	$ 35,714	$ 35,714	$ 35,714
Judges' Compensation (0150019)	$ 94,553	-	-	-	-	-	-	$ 94,553	$ 97,500	$ 93,773	$ 97,500
Court Interpreter (0150037)	$ 1,102,585	-	-	-	-	-	-	$ 1,102,585	$ 857,809	$ 918,138	$ 942,318
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 1,556,316	-	-	-	-	-	-	$ 1,556,316	$ 1,225,548	$ 1,709,457	$ 1,566,043
Other Miscellaneous	$ 388,289	$ 604,033	-	-	-	-	-	$ 992,322	$ 1,055,493	$ 830,202	$ 907,826
Total State Financing Sources	$ 22,875,425	$ 709,861	-	-	-	-	-	$ 23,585,286	$ 22,767,300	$ 22,591,448	$ 22,227,988
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 165,588	-	-	-	-	$ 165,588	$ 279,295	$ 182,669	$ 243,000
Other Judicial Council Grants	-	-	$ 34,170	-	-	-	-	$ 34,170	$ 32,082	$ 235,373	$ 235,498
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 199,758	-	-	-	-	$ 199,758	$ 311,377	$ 418,043	$ 478,498
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 56,906	$ 196,672	-	-	-	-	-	$ 253,578	$ 203,906	$ 322,396	$ 238,245
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 75,656	$ 237,395	-	-	-	-	-	$ 313,051	$ 252,920	$ 251,729	$ 228,600
Non-Fee Revenues	-	$ 32,898	-	-	-	-	-	$ 32,898	$ 22,113	$ 22,114	$ 22,000
Enhanced Collections	-	$ 274,959	-	-	-	-	-	$ 274,959	$ 250,000	$ 272,557	$ 318,000
Escheatment	$ 622	-	-	-	-	-	-	$ 622	-	-	-
Prior Year Revenue	$ 3,579	-	-	-	-	-	-	$ 3,579	-	$ (43,954)	-
County Program - Restricted	-	$ 48,290	-	-	-	-	-	$ 48,290	$ 40,158	$ 43,821	$ 42,458
Reimbursement Other	$ 238,381	-	-	-	-	-	-	$ 238,381	$ 226,000	$ 184,560	$ 299,000
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 498	-	-	-	-	-	-	$ 498	-	$ 26	-
Total Other Financing Sources	$ 375,643	$ 790,215	-	-	-	-	-	$ 1,165,858	$ 995,097	$ 1,053,248	$ 1,148,303
TOTAL REVENUES	$ 23,251,068	$ 1,500,076	$ 199,758	-	-	-	-	$ 24,950,902	$ 24,073,774	$ 24,062,739	$ 23,854,789

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 11,006,932	$ 88,941	$ 67,447	-	-	-	-	$ 11,163,321	$ 11,511,539	$ 11,447,911	$ 11,509,481
Temp Help	$ 83,767	-	-	-	-	-	-	$ 83,767	-	$ 5,158	-
Overtime	$ 11,724	-	-	-	-	-	-	$ 11,724	-	-	-
Staff Benefits	$ 7,905,281	$ 66,271	$ 70,361	-	-	-	-	$ 8,041,913	$ 8,367,540	$ 7,939,838	$ 8,296,655
Total Personnel Services	$ 19,007,704	$ 155,212	$ 137,808	-	-	-	-	$ 19,300,725	$ 19,879,078	$ 19,392,907	$ 19,806,136
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 856,845	$ 675	-	-	-	-	-	$ 857,520	$ 530,579	$ 754,235	$ 844,946
Printing	$ 32,287	$ 7,768	-	-	-	-	-	$ 40,055	$ 41,500	$ 36,853	$ 42,300
Telecommunications	$ 143,388	-	-	-	-	-	-	$ 143,388	$ 125,900	$ 164,552	$ 136,500
Postage	$ 128,843	$ 2,000	-	-	-	-	-	$ 130,843	$ 93,000	$ 100,997	$ 102,200
Insurance	$ 10,769	-	-	-	-	-	-	$ 10,769	$ 11,800	$ 11,545	$ 10,800
In-State Travel	$ 29,248	-	$ 2,191	-	-	-	-	$ 31,439	$ 18,500	$ 22,759	$ 13,200
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 5,912	-	$ 1,190	-	-	-	-	$ 7,102	$ 6,000	$ 5,530	$ 12,550
Security Services	$ 2,739	-	-	-	-	-	-	$ 2,739	$ 2,800	$ 3,174	$ 4,000
Facility Operations	$ 21,625	-	-	-	-	-	-	$ 21,625	$ 17,300	$ 221,566	$ 225,575
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 1,571,592	$ 466,259	$ 34,170	-	-	-	-	$ 2,072,021	$ 1,838,151	$ 1,807,582	$ 1,989,093
Consulting and Professional Services	$ 304,082	$ 665,699	-	-	-	-	-	$ 969,781	$ 1,028,951	$ 771,567	$ 867,369
Information Technology	$ 738,186	-	-	-	-	-	-	$ 738,186	$ 719,811	$ 654,315	$ 591,878
Major Equipment	$ 22,066	-	-	-	-	-	-	$ 22,066	-	-	-
Other Items of Expense	$ 1,805	-	-	-	-	-	-	$ 1,805	$ 4,600	$ 5,776	$ 6,000
Total Operating Expenses and Equipment	$ 3,869,387	$ 1,142,401	$ 37,551	-	-	-	-	$ 5,049,339	$ 4,438,892	$ 4,560,451	$ 4,846,410
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 209,812	-	-	-	-	-	-	$ 209,812	$ 155,500	$ 155,161	$ 113,500
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (27,537)	-	$ 27,537	-	-	-	-	-	$ 69,000	-	-
Prior Year Expense Adjustment	$ 9,153	$ 0	-	-	-	-	-	$ 9,153	-	$ 3,097	-
Total Special Items of Expense	$ 191,429	$ 0	$ 27,537	-	-	-	-	$ 218,965	$ 224,500	$ 158,258	$ 113,500
TOTAL EXPENDITURES	$ 23,068,520	$ 1,297,613	$ 202,897	-	-	-	-	$ 24,569,030	$ 24,542,470	$ 24,111,616	$ 24,766,046

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 182,549	$ 202,463	$ (3,139)	-	-	-	-	$ 381,872	$ (468,696)	$ (48,877)	$ (911,257)
Operating Transfers In (Out)	$ (3,139)	-	$ 3,139	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 610,614	$ 2,446,196	-	-	-	-	-	$ 3,056,810	$ 3,056,810	$ 3,105,687	$ 3,105,687
ENDING BALANCE (Deficit)	$ 790,024	$ 2,648,659	-	-	-	-	-	$ 3,438,683	$ 2,588,114	$ 3,056,810	$ 2,194,430

Superior Court of California, County of San Luis Obispo
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 8,013,284	$ 528,708	-	-	-	$ 8,075	$ 8,550,067	$ 8,733,220	$ 8,781,219	$ 9,119,670
Traffic & Other Infractions	$ 470,000	$ 253,264	-	-	-	$ (4,562)	$ 718,702	$ 634,655	$ 622,792	$ 541,725
Other Criminal Cases	$ 1,396,303	$ 848,776	-	-	-	$ 0	$ 2,245,078	$ 2,083,459	$ 1,851,818	$ 2,336,590
Civil	$ 2,060,417	$ 18,362	-	-	-	-	$ 2,078,778	$ 2,463,208	$ 1,755,203	$ 1,804,083
Family & Children Services	$ 1,557,984	$ 187,678	-	-	-	$ 6,320	$ 1,751,982	$ 2,108,290	$ 2,023,619	$ 2,110,420
Probate, Guardianship & Mental Health Services	$ 478,929	$ 2,325	-	-	-	-	$ 481,254	$ 676,844	$ 291,927	$ 490,954
Juvenile Dependency Services	$ 205,970	-	-	-	-	-	$ 205,970	$ 119,412	$ 262,273	$ 56,748
Juvenile Delinquency Services	-	-	-	-	-	-	-	-	-	-
Other Court Operations	$ 230,639	-	-	-	-	-	$ 230,639	$ 119,848	$ 219,628	$ 227,846
Court Interpreters	$ 328,801	$ 768,240	-	-	-	-	$ 1,097,041	$ 662,604	$ 961,752	$ 942,318
Jury Services	$ 404,233	$ 108,881	$ 209,812	-	-	-	$ 722,927	$ 629,135	$ 515,768	$ 477,830
Security	-	$ 41,893	-	-	-	-	$ 41,893	-	-	-
Trial Court Operations Program	$ 15,146,560	$ 2,758,127	$ 209,812	-	-	$ 9,833	$ 18,124,333	$ 18,230,673	$ 17,286,000	$ 18,108,185
Enhanced Collections	$ 26,662	$ 248,297	-	-	-	-	$ 274,959	$ 225,000	$ 246,517	$ 308,000
Other Non-Court Operations	-	-	-	-	-	-	-	-	-	-
Non-Court Operations Program	$ 26,662	$ 248,297	-	-	-	-	$ 274,959	$ 225,000	$ 246,517	$ 308,000
Executive Office	$ 1,378,060	$ 5,368	-	-	-	-	$ 1,383,429	$ 1,393,740	$ 1,575,154	$ 1,542,941
Fiscal Services	$ 728,325	$ 64,782	-	-	-	$ (680)	$ 792,427	$ 668,199	$ 614,322	$ 493,043
Human Resources	$ 527,092	$ 36,543	-	-	-	-	$ 563,635	$ 559,730	$ 908,682	$ 656,590
Business & Facilities Services	-	$ 433,591	-	-	-	-	$ 433,591	$ 418,915	$ 322,643	$ 423,578
Information Technology	$ 1,494,025	$ 1,502,632	-	-	-	-	$ 2,996,657	$ 3,046,213	$ 3,158,299	$ 3,233,709
Court Administration Program	$ 4,127,503	$ 2,042,915	-	-	-	$ (680)	$ 6,169,737	$ 6,086,797	$ 6,579,100	$ 6,349,861
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 19,300,725	$ 5,049,339	$ 209,812	-	-	$ 9,153	$ 24,569,030	$ 24,542,470	$ 24,111,616	$ 24,766,046